

Taxation statistics 2009–10

Table 1: Cost of compliance

Tax return forms, cost of compliance data for 1998–99 to 2009–10 income years¹

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
 - * Totals may not equal the sum of components due to rounding.
 - * The statistics reported in this table do not necessarily align exactly with statistics in the Cost of compliance chapter tables, due to system issues.
 - * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.
- 1 The statistics for the 2009–10 income year were sourced from 2009 returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of cost of compliance statistics' section in the 'Cost of compliance' chapter of *Taxation statistics 2009–10*. The statistics for the earlier income years are as at 31 October of each year, for example 2008–09 income year, 2009 returns processed by 31 October 2010.
- 2 Business activity statements were introduced in 2000.
- 3 The fringe benefits tax form did not contain a time box until the 2000 tax year.
- 4 Extreme outlier values of time taken to complete forms have been removed.
- 5 This value is calculated from the total number of clients who completed the time-box after extreme outlier values have been removed.
- 6 Data taken from Individuals chapter 2 detailed table 7 directly, without outliers being removed.
- 7 Values include interest charges and penalties.

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	1998–99	1999–2000	2000–01	2001–02	2002–03	2003–04
Business Activity statement						
(All entities – quarterly)						
Total number of forms submitted	n.a. ²	n.a. ²	2,963,129	11,005,023	11,381,919	11,874,348
Number who completed time box ⁴	n.a. ²	n.a. ²	760,916	2,829,287	2,739,175	2,761,741
Average time per form ⁵ (hrs)	n.a. ²	n.a. ²	2.4	2.3	2.2	2.1
Company income tax return						
Total number of forms submitted	645,190	594,519	622,064	644,877	660,701	681,343
Number who completed time box ⁴	25,916	7,655	27,607	30,430	29,958	30,286
Average time per form ⁵ (hrs)	7.5	8.4	9.4	8.6	7.9	7.9
Partnership return						
Total number of forms submitted	530,280	491,680	471,186	463,044	451,626	447,117
Number who completed time box ⁴	17,100	17,664	18,355	14,025	16,975	16,686
Average time per form ⁵ (hrs)	8.4	9.1	9.1	8.8	9.2	9.1
Trust return						
Total number of forms submitted	499,375	450,227	447,664	455,814	472,027	501,794
Number who completed time box ⁴	9,614	9,657	10,938	7,687	11,757	13,065
Average time per form ⁵ (hrs)	6.9	7.1	8.2	8.2	7.7	7.5

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	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Business Activity statement						
(All entities - quarterly)						
Total number of forms submitted	12,297,878	12,598,728	12,940,116	13,152,134	13,096,601	12,945,051
Number who completed time box ⁴	2,768,595	2,655,219	2,603,525	2,644,585	2,595,485	2,693,322
Average time per form ⁵ (hrs)	2.1	2.1	2.1	2.1	2.0	2.0
Company income tax return						
Total number of forms submitted	706,355	726,550	747,335	765,639	755,279	775,343
Number who completed time box ⁴	30,736	30,789	29,639	30,813	29,822	30,088
Average time per form ⁵ (hrs)	7.5	7.5	7.4	7.6	7.3	7.3
Partnership return						
Total number of forms submitted	436,239	424,497	419,787	419,519	394,863	383,431
Number who completed time box ⁴	15,472	13,081	12,757	11,372	10,855	10,050
Average time per form ⁵ (hrs)	8.8	8.6	8.7	8.5	8.7	8.6
Trust return						
Total number of forms submitted	535,245	570,774	612,024	661,139	667,293	710,732
Number who completed time box ⁴	12,819	12,760	12,662	13,120	13,561	13,040
Average time per form ⁵ (hrs)	6.8	7.1	7.1	6.6	6.6	6.6

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	1998–99	1999–2000	2000–01	2001–02	2002–03	2003–04
Superannuation return						
Total number of forms submitted	189,545	184,140	197,065	210,219	229,007	247,754
Number who completed time box ⁴	8,905	432	16,228	15,949	16,124	17,208
Average time per form ⁵ (hrs)	4.8	3.5	5.5	5.0	5.9	4.7
Individuals return (Business & professional items schedule)						
Total number of forms submitted	n.a.	999,422	885,309	914,669	954,870	993,966
Number who completed time box ⁴	n.a.	139,360	66,713	61,226	65,176	73,394
Average time per form ⁵ (hrs)	n.a.	3.9	5.3	5.4	5.3	5.2
Fringe Benefits Tax						
Total number of forms submitted	69,965	66,900	64,120	62,440	61,245	61,135
Number who completed time box ⁴	n.a. ³	16,293	21,342	18,913	18,574	18,031
Average time per form ⁵ (hrs)	n.a. ³	9.5	13.5	12.1	12.5	12.5
Cost of managing tax affairs for individuals^{6,7}						
	\$144.17	\$152.51	\$179.34	\$196.30	\$209.59	\$226.42

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	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Superannuation return						
Total number of forms submitted	267,695	285,336	320,512	330,870	352,847	375,830
Number who completed time box ⁴	15,363	10,721	12,258	14,733	16,255	17,713
Average time per form ⁵ (hrs)	5.1	6.6	6.1	7.5	6.3	5.8
Individuals return (Business & professional items schedule)						
Total number of forms submitted	1,020,075	1,037,800	1,013,258	1,105,844	1,071,646	1,103,847
Number who completed time box ⁴	78,692	81,368	83,084	92,080	91,649	101,601
Average time per form ⁵ (hrs)	5.1	5.1	5.0	4.9	4.8	4.7
Fringe Benefits Tax						
Total number of forms submitted	61,010	59,850	56,590	72,843	70,706	70,430
Number who completed time box ⁴	18,326	17,541	15,650	17,165	16,720	16,556
Average time per form ⁵ (hrs)	11.8	12.3	12.4	12.3	11.9	11.8
Cost of managing tax affairs for individuals^{6,7}						
	\$242.51	\$251.29	\$268.21	\$301.34	\$320.00	\$356.00